EXHIBIT 2

Case 3:03-cv-00149-JKS Document 67-3 Filed 05/14/2007 Page 2 of 6 05 AUG 15 Fit 4: 02 Kevin T. Fitzgerald, Esquire ABA No. 8711085 Ingaldson, Maassen & Fitzgerald, P.C. 813 West Third Avenue Anchorage, AK 99501 (907) 258-8750 (907) 258-8751/Fax Counsel for Third-Party Defendant LaFleur IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ALASKA) Case A03-149 CV (JKS) UNITED STATES OF AMERICA, Plaintiff, VS.) MOTION TO RECONSIDER NORTHSTAR ENERGY GROUP, INC.,) a Nevada Corporation, Defendant. NORTHSTAR ENERGY GROUP, INC.,) Case A04-0029 CV (JKS) a Nevada Corporation,) (Consolidated) Third-Party Plaintiff, vs.

INGALDSON, MAASSEN & FITZGERALD, P.C.

P.C. Lawyers 813 W. 3rd Avenue Anchorage, Alaska 99501-2001 (907) 258-8750 FAX: (907) 258-8751 PHILLIP LAFLEUR AND STATE OF ALASKA, CHILD SUPPORT ENFORCEMENT AGENCY,

Third-Party Defendants.

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COMES NOW third-party defendant Phillip LaFleur, by and through undersigned counsel, and hereby moves this court for reconsideration of its order dated August 4, filed August 5, and received by this office on August 8, 2005. Mr. LaFleur moves pursuant to Local Rule 59.1 upon the grounds that the court has overlooked a material fact and/or proposition of law in granting summary judgment against third-party defendant Phillip LaFleur.

On June 24, 2005, the government moved for summary judgment against Mr. LaFleur seeking to reduce tax assessments to judgment. As a matter of fact, the summary judgment motion came well after this court's scheduling and planning order of January 15, 2004, which established the deadline for the filing of dispositive motions. Consequently, the government's motion was untimely. Neither was there any request by the government to accept the untimely motion late. Indeed, at the time there was pending before the court a motion by the government to extend pretrial deadlines. This motion had not been granted.

Further, and independently, on or about March 8, 2004, default was entered against Mr. LaFleur by the clerk, pursuant to Federal Rule of Civil Procedure 55(b)(1). Pursuant to Federal Rule of Civil Procedure 54(b), when multiple parties are involved, the court may direct entry of a final judgment,

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but only upon an express determination that there is no just reason for delay, and upon an express direction for the entry of judgment. These conditions were not satisfied in the government's summary judgment motion.

In an abundance of caution, LaFleur filed a request for direction from the court on July 18, 2005. The purpose of the request was to seek direction from the court regarding the need, or not, to respond to the government's untimely motion for summary judgment. Subsequently, the court then entered summary judgment against Mr. LaFleur. In doing so, the court has overlooked the fact that the government's motion was untimely. The court has also overlooked the deficiencies in the government's motion in relation to Federal Rule of Civil Procedure 54(b). Finally, the court has overlooked LaFleur's request for direction from the court, which LaFleur submits he did not need to file, but did so in an abundance of caution to avoid exactly what occurred.

For these reasons, LaFleur requests the court vacate the summary judgment motion and give him sufficient time to respond substantively government's motion. LaFleur requests 45 days, during which time he will be requesting that the

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government provide support for its tax assessments, which has not yet been provided. The law and the facts dictate no less.

Dated at Anchorage, Alaska August 12, 2005.

INGALDSON, MAASSEN & FITZGERALD, P.C. Counsel for Third-Party Defendant LaFleur

By:

Kevin T. Fitzgeral

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It may be that after reviewing these materials LaFleur non-opposes the government's motion. Nonetheless, LaFleur would like the opportunity to examine the government's numbers.

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CERTIFICATE OF SERVICE

rne undersigned hereby certifies that on the 12 day of _____ the 12 day of ____ 2005, a copy of the foregoing was sent to the following via:

[40.S. mail, first class, postage prepaid

[] Hand-delivery

[] Fax

[] Federal Express

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